

Mokarram, Mohammad@OHS

From: Lee Brown [lbrown@sierracounty.ws]
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To: Mokarram, Mohammad@OHS
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October 24, 2008

Mr. Mohammad Mokarram, Program Monitor
 Governor's Office of Homeland Security
 Grants Administrative Section
 Monitoring & Audits Unit
 State Capitol
 Sacramento, CA. 95814

Dear Mr. Mokarram:

Please review our responses to your findings of our FY01, FY02, FY03, FY03 Part II, and FY04 grant monitoring.

Finding # 1 Invoices received are approved by the Coordinator, and then given to the Accountant for a purchase order; the purchase order is then signed by the Director, and a check is issued by the Auditor's office. The original invoice and a copy of the purchase order are returned to the Accountant. The Accountant keeps tract of all expenses on a spread sheet and on the financial work book. The internal spread sheet is broken down into grant year, grant number, funding sources, projects, reimbursement request dates, and amounts.

Finding # 2: We now have a stamp to stamp all original invoices with Grant #, Grant Funding Source, Budget number, Project, Check # and Date Paid.

Finding # 3: Our actions on findings number 1 and 2 should meet the findings of number 3.

Finding # 4: The FY02-088 grant funds of \$80,760.00 were received on December 18, 2002 and deposited into the general fund account # 001-00004255. A copy of the deposit is attached as item # 1. A ledger of the funds, showing interest is attached as item # 2. The interest earned on these funds is \$221.36 Sierra County will issue a check in the amount of \$221.36 to the Department of Health and Human Services by November 7th, 2008.

Finding # 5: Once Sierra County receives a copy of the cancelled check we will forward a copy to the Office of Homeland Security.

Finding # 6: We now use functional time sheets for anyone who works on the grants. The functional time sheets shows what grant, grant year, project, activity, employee wages, benefits, and both the employee, and their supervisors signature.

Finding # 7: Sierra County does not have a "debarment or suspended" policy in place. In discussion with the County Auditor Van Maddox, Mr. Maddox said it is up to each department to have their own policy on debarment vendors, or entities. Sierra County Office of Emergency Services will now ensure that all vendors who we purchase from or who bid on contracts will be checked against the federal Excluded Parties List System (EPLS) before awarding any contracts or purchase orders. A debarment or suspended clause will be in any and all contracts. This clause will be as follows;

Debarment and Suspension (E.O.s 12549 and 12689). A contract award with an amount expected to equal or exceed \$25,000 and certain other contract awards (see 2 CFR 180.220) shall not be made to parties listed on the government-wide Excluded Parties List System, in accordance with the OMB guidelines at 2 CFR part 180 that implement E.O.s 12549 (3 CFR, 1986 Comp., p. 189) and 12689 (3 CFR, 1989 Comp., p. 235), "Debarment and Suspension." The Excluded Parties List System contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than E.O. 12549.

Please let me know if you have any questions or concerns.

Sincerely,

Lee Brown, Coordinator
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